

Attorney Docket No. 247252US-2SDIV  
Inventor: KEIJI HOSOTANI  
Preliminary Amendment filed herewith

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-20 (Canceled).

Claim 21 (Original) A method of manufacturing a semiconductor memory device where memory elements are employed to store a first state or a second state according to a change in resistance value, said method comprising:

- forming a first insulating film on a semiconductor substrate;
- forming a first wiring on said first insulating film;
- forming said memory elements on said first wiring;
- forming a second insulating film on a region between said memory elements;
- forming a second wiring on said memory elements and said second insulating film, said second wiring being parallel with said first wiring;
- forming a third insulating film on said second wiring; and
- forming a third wiring on said third insulating film to crossed with said first and second wirings, said third wiring passing over an extension line connecting a junction between said memory elements and said first wiring with a junction between said memory elements and said second wiring.

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Claim 22 (Original) A method of manufacturing a semiconductor memory device where memory elements are employed to store a first state or a second state according to a change in resistance value, said method comprising:

- forming gate electrodes on a semiconductor substrate;
- forming a first insulating film on a region between said gate electrodes and on said gate electrodes;
- forming a first wiring on said first insulating film to crossed with said gate electrodes;
- forming said memory elements on said first wiring disposed over said gate electrodes;
- forming a second insulating film on a region between said memory elements; and
- forming a second wiring on said memory elements and said second insulating film, said second wiring between parallel with said first wiring.

Claim 23 (Original) A method of manufacturing a semiconductor memory device where memory elements are employed to store a first state or a second state according to a change in resistance value said method comprising:

- forming a first insulating film on a semiconductor substrate;
- forming a first wiring on said first insulating film;
- forming said memory elements on said first wiring, said memory elements being linear and crossed with said first wiring;
- forming a second insulating film on a region between said memory elements;

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forming a second wiring on said memory elements and said second insulating film,  
said second wiring being parallel with said first wiring;

etching said memory elements into an island pattern with said second wiring being  
employed as a mask;

forming a third insulating film on said second wiring; and

forming a third wiring on said third insulating film to crossed with said first and  
second wirings, said third wiring passing over an extension line connecting a junction  
between said memory elements and said first wiring with a junction between said memory  
elements and said second wiring.

Claim 24 (Original) The method of manufacturing a semiconductor memory device  
according to claim 21, wherein said memory elements are a tunneling magneto resistive  
effect element.

Claim 25 (Original) The method of manufacturing a semiconductor memory device  
according to clam 23, wherein said memory elements are a tunneling magneto resistive effect  
element.

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Claim 26 (Original) The method of manufacturing a semiconductor memory device according to claim 22, wherein said memory elements are a tunneling magneto resistive effect element.